

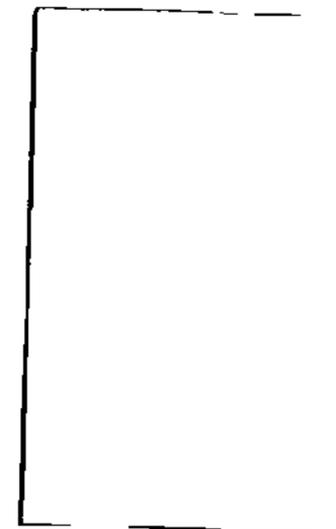
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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

FINANCIAL STATEMENTS

for the

YEAR ENDED DECEMBER 31, 2003



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-4-04

JAMES T. BATES
CERTIFIED PUBLIC ACCOUNTANT
612 Barksdale Blvd
Bossier City, Louisiana 71111

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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Statements

for the

YEAR ENDED DECEMBER 31, 2003

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Financial Report
Year Ended December 31, 2003

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Independent Auditor's Report

To the Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

I have audited the accompanying statement of financial position of LaSalle Community Action Association, Inc. as of December 31, 2003, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the LaSalle Community Action Association, Inc.'s management. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

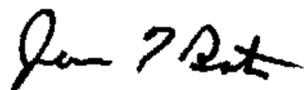
In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LaSalle Community Action Association, Inc. as of December 31, 2003 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 24, 2004 on my consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of my audit.

The accompanying supplemental combining schedules on page 11 through 16 are presented for the purpose of additional analysis and are not a required part of

the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules Prepared For Grant and Contract Analysis" in the table of contents, and shown on pages 17 through 33, are presented for the purpose of providing various funding sources of LaSalle Community Action Association, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of LaSalle Community Action Association, Inc., and certain schedules are for periods other than the Association's audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, these schedules are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, they are fairly stated on the basis of accounting practices prescribed by the funding sources.



June 24, 2004

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Financial Position
December 31, 2003

Assets

Current assets:	
Cash	\$ 255,831
Due from grantors	167,920
Accounts receivable	0
Due from other funds	11,360
Other receivables	<u>3,925</u>
Total current assets	<u>439,036</u>
Property and equipment:	
Property and equipment	565,523
Accumulated depreciation	<u>233,977</u>
Net property and equipment	<u>331,546</u>
Total Assets	<u>\$ 770,582</u>

Liabilities and Net Assets

Current Liabilities:	
Accounts payable	\$ 198,863
Accrued liabilities	265
Due to grantors	42,211
Advance from grantor	0
Due to other funds	11,360
Cash overdraft	7,618
Current portion of long-term debt	<u>10,938</u>
Total current liabilities	<u>271,255</u>
Long-term Liabilities:	
Long-term debt	<u>126,197</u>
Total long-term liabilities	<u>126,197</u>
Total Liabilities	<u>397,452</u>
Net assets:	
Unrestricted:	
Operating	109,700
Designated for specific programs	69,019
Fixed assets	<u>194,411</u>
Total net assets	<u>373,130</u>
Total Liabilities and Net Assets	<u>\$ 770,582</u>

The accompanying notes are an integral part of the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Activities
For the Year Ended December 31, 2003

	<u>Unrestricted</u>
Revenues and Other Support:	
Contractual revenue - grants	\$ 6,326,392
Miscellaneous revenues	43,607
Grantee in-kind contributions	374,318
Total revenues and other support	6,744,317
Expenses:	
Rapides Foundation	4,061
Community Service Block Grant	526,026
Emergency Food & Shelter	71,842
Weatherization Assistance	346,390
TANF Energy	9,456
Head Start	2,262,722
Child and Adult Care Food Program	210,049
Head Start Miscellaneous Projects	11,623
HUD Section 8	220,654
Delta Share	212,254
WIA	2,555,677
LIHEAP Energy Assistance	239,754
Medicaid	3,137
Catahoula/Concordia Project Find Work	48,292
Grant Job Readiness Find Work	16,083
Grant Project Find Work	18,623
LaSalle Project Find Work	989
General Services	14,573
Total expenses	6,772,205
Change in net assets	(27,888)
Net assets, as of beginning of year	400,894
Transfer due to merger	0
Prior year adjustment	124
Net assets, as of end of year	\$ 373,130

The accompanying notes are an integral part of the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Cash Flows
For the Year Ended December 31, 2003

Operating activities

Change in net assets	\$	(27,888)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		32,040
(Increase) decrease in operating assets:		
Due from grantors		114,966
Accounts receivable		3,887
Other receivables		980
Increase (decrease) in operating liabilities:		
Accounts payable		(13,946)
Accrued liabilities		(25)
Due to grantors		37,609
Cash overdraft		(28,829)
<u>Net cash provided by operating activities</u>		<u>118,794</u>

Investing activities

Payments for property and equipment		<u>(52,145)</u>
<u>Net cash used in investing activities</u>		<u>(52,145)</u>

Financing activities

Repayments of long-term debt		<u>(14,866)</u>
<u>Net cash provided by financing activities</u>		<u>(14,866)</u>

Other activities:

Prior year adjustment to net assets		<u>124</u>
<u>Net cash provided by other activities</u>		<u>124</u>

Net increase (decrease) in cash		51,907
Cash as of beginning of year		<u>203,924</u>
Cash as of ending of year	\$	<u><u>255,831</u></u>

Supplemental Schedule of Noncash Investing and Financing Activities and Other Disclosures

Operating activities reflect the following:		
Interest paid	\$	13,735

The accompanying notes are an integral part of the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements
December 31, 2003

(1) Summary of Significant Accounting Policies

A. Nature of Activities

LaSalle Community Action Association, Inc. (Association) is a nonprofit corporation incorporated under the laws of the State of Louisiana. The Association is governed by a Board of Directors duly elected by members. The Association operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by the Association:

Community Services Block Grant (8%) - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

Emergency Food and Shelter (1%) - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by federal FEMA funds passed through a local governing board.

Weatherization Program (5%) - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Department of Health and Human Services passed through the Louisiana Department of Social Services.

Head Start Program (34%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Head Start Food Reimbursement Program (3%) - Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

Section 8 Housing Assistance Program (3%) - Provides a housing subsidy program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

WIA (38%) - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

LIHEAP Energy Assistance (3%) - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency.

General Assistance and Other Programs (5%) - Accounts for miscellaneous administrative activities and other general operations of the association that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

B. Basis of Accounting

The financial statements of the Association have been prepared on the accrual basis of accounting.

C. Basis of Presentation

Financial statement presentation follows the recommendations of Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No.117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

D. Income Tax Status

The Association is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c) (3) of Internal Revenue Code. However, income from certain activities not directly related to the Association's tax - exempt purpose would be subject to taxation as unrelated business income. The Association had no such income for this audit period.

E. Uses of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Property and Equipment

Property and equipment are carried at cost, or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful life of each asset. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations.

H. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

I. Compensated Absences

Employees may accrue vacation leave and sick pay. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 hours, but accumulated sick leave is forfeited.

J. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

K. Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at December 31, 2003, but received after that date.

(2) Cash and Cash Equivalents

The Association maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 and each institution has pledged securities for any balances in excess of the FDIC insured balance. At December 31, 2003, total cash balances held at financial institutions was \$347,221.

The Association's accounting software allows for the use of one or more cash accounts and will distribute receipts and disbursements to the various programs based upon the codes entered at the time of the transaction. Due to this capability, the Association consolidated the majority of the individual program's checking accounts into four checking accounts. With this consolidation, some programs will have a negative cash account even though the actual balance in the checking account is positive. Cash on hand at December 31, 2003 is reported in the Statement of Financial Position and the Combining Schedule of Financial Position as follows:

Cash	\$255,831	
Bank overdrafts	<u>7,618</u>	
 Total	 <u>\$248,213</u>	

(3) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 2003:

Fund	Due From Other Funds	Due To Other Funds
Unrestricted	\$ 11,360	\$ -0-
Restricted Funds:		
Community Service Block Grant	-0-	11,166
Weatherization	-0-	2
WIA	<u>-0-</u>	<u>192</u>
	 <u>\$ 11,360</u>	 <u>\$ 11,360</u>

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

(4) Property and Equipment

Property and Equipment consists of the following at December 31, 2003:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	30 years	\$ 228,877	\$ -0-	\$ 228,877
Furniture and Equipment	3 to 10 years	327,685	8,961	336,646
Accumulated Depreciation		<u>(232,339)</u>	<u>(1,638)</u>	<u>(233,977)</u>
Net investment in property and equipment		<u>\$ 324,223</u>	<u>\$ 7,323</u>	<u>\$ 331,546</u>

Depreciation for the year ended December 31, 2003 is \$32,040.

(5) Long Term Debt

Long term debt as of December 31, 2003, is as follows:

Note payable, bank, at 8.75% payable in monthly installments of \$1,875.45 including interest, through April, 2015. This note is secured by a mortgage on a building.

\$137,135

Less current maturities

10,938

\$126,197

Long-term debt matures as follows:

2004	\$ 10,938
2005	11,934
2006	13,021
2007	14,208
2008 and after	<u>87,034</u>

\$137,135

(6) Commitments and Contingencies

At December 31, 2003, employees of the Association, contingent upon grant revenue availability, were due \$70,285 accrued vacation pay. Accumulated sick leave is not subject to payment, being available only for time required for sickness or injury.

COMBINING SCHEDULES

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule of Financial Position
December 31, 2003

	Rapides Foundation	Community Service Block Grant	Emergency Food and Shelter	Weatheri- zation Assistance	TANF Energy	Head Start	Child and Adult Care Food Program	Head Start Miscellaneous Projects
Assets								
Current Assets:								
Cash	\$ 4,157	\$ 35,996	\$ 1,338	\$ 5,438	\$ 3,457	\$ 41,314	\$ 16,624	\$ 6,425
Due from grantors	0	11,821	0	51,421	0	37,467	16,936	0
Accounts receivable	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0	0	0
Other receivables	0	0	0	0	0	0	0	0
Total current assets	4,157	47,817	1,338	56,859	3,457	78,781	33,560	6,425
Property and equipment:								
Property and equipment	0	24,426	0	6,760	0	339,027	9,954	0
Accumulated depreciation	0	9,626	0	748	0	53,075	6,861	0
Net property and equipment	0	14,800	0	6,012	0	285,952	3,093	0
Total Assets	\$ 4,157	\$ 62,617	\$ 1,338	\$ 62,871	\$ 3,457	\$ 364,733	\$ 36,653	\$ 6,425
Liabilities and Net Assets								
Current Liabilities:								
Accounts payable	\$ 112	\$ 36,651	\$ 21	\$ 19,168	\$ 1	\$ 46,242	\$ 7,441	\$ 0
Accrued liabilities	0	0	0	0	0	0	0	0
Due to grantors	0	0	0	33,800	0	0	0	0
Advance from grantor	0	0	0	0	0	0	0	0
Due to other funds	0	11,166	0	2	0	0	0	0
Cash overdraft	0	0	0	0	0	0	0	0
Current portion of long-term debt	0	0	0	0	0	10,938	0	0
Total current liabilities	112	47,817	21	52,970	1	57,180	7,441	0
Long-term Liabilities:								
Long-term debt	0	0	0	0	0	126,197	0	0
Total long-term liabilities	0	0	0	0	0	126,197	0	0
Total liabilities	112	47,817	21	52,970	1	183,377	7,441	0
Net assets:								
Unrestricted:								
Operating	4,045	0	1,317	0	3,456	0	0	0
Designated for specific programs	0	0	0	3,889	0	32,539	26,119	6,425
Fixed assets	0	14,800	0	6,012	0	148,817	3,093	0
Total net assets	4,045	14,800	1,317	9,901	3,456	181,356	29,212	6,425
Total Liabilities and Net Assets	\$ 4,157	\$ 62,617	\$ 1,338	\$ 62,871	\$ 3,457	\$ 364,733	\$ 36,653	\$ 6,425

HUD Section 8	Delta Share Grant	WIA	LIHEAP Energy Assistance	Medicaid Fund	Catahoula/ Concordia Project Find Work	Grant Job Readiness Find Work	Grant Project Find Work	LaSalle Project Find Work	General Services	Total
\$ 21,586	\$ 0	\$ 45,551	\$ 1,891	\$ 2,731	\$ 8,479	\$ 0	\$ 6,255	\$ 0	\$ 54,589	\$ 255,831
0	2,500	40,071	0	0	6,336	0	1,368	0	0	167,920
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	11,360	11,360
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	3,925	3,925
<u>21,586</u>	<u>2,500</u>	<u>85,622</u>	<u>1,891</u>	<u>2,731</u>	<u>14,815</u>	<u>0</u>	<u>7,623</u>	<u>0</u>	<u>69,874</u>	<u>439,036</u>
2,432	0	136,058	12,863	0	11,958	0	20,084	0	1,961	565,523
2,316	0	136,058	3,946	0	6,625	0	14,251	0	471	233,977
116	0	0	8,917	0	5,333	0	5,833	0	1,490	331,546
<u>\$ 21,702</u>	<u>\$ 2,500</u>	<u>\$ 85,622</u>	<u>\$ 10,808</u>	<u>\$ 2,731</u>	<u>\$ 20,148</u>	<u>\$ 0</u>	<u>\$ 13,456</u>	<u>\$ 0</u>	<u>\$ 71,364</u>	<u>\$ 770,582</u>
\$ 1,122	\$ 0	\$ 85,431	\$ 156	\$ 1,329	\$ 1,641	\$ 241	\$ 346	\$ 1	\$ (1,040)	\$ 198,863
265	0	0	0	0	0	0	0	0	0	265
4,241	0	0	0	0	0	0	0	0	4,170	42,211
0	0	0	0	0	0	0	0	0	0	0
0	0	192	0	0	0	0	0	0	0	11,360
0	1,869	1,354	0	0	0	4,055	0	340	0	7,618
0	0	0	0	0	0	0	0	0	0	10,938
<u>5,628</u>	<u>1,869</u>	<u>86,977</u>	<u>156</u>	<u>1,329</u>	<u>1,641</u>	<u>4,296</u>	<u>346</u>	<u>341</u>	<u>3,130</u>	<u>271,255</u>
0	0	0	0	0	0	0	0	0	0	126,197
0	0	0	0	0	0	0	0	0	0	126,197
<u>5,628</u>	<u>1,869</u>	<u>86,977</u>	<u>156</u>	<u>1,329</u>	<u>1,641</u>	<u>4,296</u>	<u>346</u>	<u>341</u>	<u>3,130</u>	<u>397,452</u>
15,958	631	0	1,735	0	13,174	(4,296)	7,277	(341)	66,744	109,700
0	0	(1,355)	0	1,402	0	0	0	0	0	69,019
116	0	0	8,917	0	5,333	0	5,833	0	1,490	194,411
<u>16,074</u>	<u>631</u>	<u>(1,355)</u>	<u>10,652</u>	<u>1,402</u>	<u>18,507</u>	<u>(4,296)</u>	<u>13,110</u>	<u>(341)</u>	<u>68,234</u>	<u>373,130</u>
<u>\$ 21,702</u>	<u>\$ 2,500</u>	<u>\$ 85,622</u>	<u>\$ 10,808</u>	<u>\$ 2,731</u>	<u>\$ 20,148</u>	<u>\$ 0</u>	<u>\$ 13,456</u>	<u>\$ 0</u>	<u>\$ 71,364</u>	<u>\$ 770,582</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule Of Activities
For the Year ended December 31, 2003

	Rapides Foundation	Community Service Block Grant	Emergency Food and Shelter	Weatheri- zation Assistance	TANF Energy	Head Start	Child and Adult Care Food Program	Head Start Miscellaneous Projects
Revenues and Other Support:								
Contractual revenue - grants	\$ 0	\$ 537,621	\$ 72,667	\$ 352,522	\$ 7,146	\$ 1,871,592	\$ 192,340	\$ 0
Donations - police juries	0	0	0	0	0	0	0	0
Miscellaneous revenues	4,626	0	0	1,473	0	853	903	11,708
Grantee in-kind contributions	0	0	0	0	0	374,318	0	0
Total revenues and other support	4,626	537,621	72,667	353,995	7,146	2,246,763	193,243	11,708
Expenses:								
Personnel	1,626	259,608	0	157,841	5,225	1,285,847	91,314	0
Fringe benefits	310	57,686	0	25,813	804	239,955	15,721	0
Travel	0	4,967	0	19,007	207	5,883	516	1,340
Administrative expenses	625	6,915	572	110	0	4,940	256	10,283
Program costs	0	0	0	0	0	48,799	0	0
Material	0	0	0	126,380	0	0	0	0
Equipment and maintenance	0	9,720	0	0	56	17,291	162	0
Occupancy	0	34,317	0	0	36	62,705	6,518	0
Telephone	0	20,060	2	214	60	15,759	34	0
Insurance	0	42,462	0	8,733	0	33,886	0	0
Vehicle operation	0	9,685	0	20	0	61,826	0	0
Outreach	0	36,085	0	0	0	0	0	0
Supplies and postage	0	14,685	0	758	1,911	17,106	40	0
Classroom supplies	0	0	0	0	0	0	0	0
Teacher stipends	0	0	0	0	0	0	0	0
Utilities	0	17,804	0	0	0	46,566	0	0
Professional services	1,500	5,973	0	6,766	1,000	12,704	1,000	0
Publications	0	1,254	0	0	157	886	330	0
Food and related supplies	0	0	0	0	0	656	92,986	0
Miscellaneous	0	0	0	0	0	0	0	0
Client and assistance payments	0	0	71,268	0	0	0	0	0
Grantee in-kind expenses	0	0	0	0	0	374,318	0	0
Depreciation	0	4,805	0	748	0	20,261	1,172	0
Interest	0	0	0	0	0	13,334	0	0
Total expenses	4,061	526,026	71,842	346,390	9,456	2,262,722	210,049	11,623
Change in net assets	565	11,595	825	7,605	(2,310)	(15,959)	(16,806)	85
Net assets, as of beginning of year	5,480	3,205	368	2,296	7,851	197,315	46,018	6,340
Program transfers	(2,000)	0	0	0	(2,085)	0	0	0
Transfers due to merger	0	0	0	0	0	0	0	0
Prior year adjustment	0	0	124	0	0	0	0	0
Net assets, as of end of year	\$ 4,045	\$ 14,800	\$ 1,317	\$ 9,901	\$ 3,456	\$ 181,356	\$ 29,212	\$ 6,425

HUD Section 8	Delta Share Grant	MIA	LINEAP Energy Assistance	Medicaid Fund	Catahoula/ Concordia Project Find Work	Grant Job Readiness Find Work	Grant Project Find Work	LaSalle Project Find Work	General Services	Total
\$ 0	\$ 0	\$ 0	\$ 208,901	\$ 4,942	\$ 58,113	\$ 12,874	\$ 19,262	\$ 0	\$ 0	\$ 3,337,980
220,458	212,885	2,555,069	0	0	0	0	0	0	0	2,988,412
85	0	0	0	0	396	757	0	0	22,806	43,607
0	0	0	0	0	0	0	0	0	0	374,318
220,543	212,885	2,555,069	208,901	4,942	58,509	13,631	19,262	0	22,806	6,744,317
21,021	0	1,088,023	31,685	2,683	24,060	11,156	9,487	0	542	2,990,118
3,726	0	205,039	5,606	454	4,288	1,451	1,790	0	93	562,736
1,372	0	43,638	210	0	83	0	0	0	126	77,349
100	1,102	5,861	7,990	0	52	0	46	0	3,339	42,191
0	210,885	1,026,990	0	0	0	1,055	0	0	0	1,287,729
0	0	0	0	0	0	0	0	0	0	126,380
1,085	0	24,516	5,737	0	2,081	319	0	0	0	60,967
0	0	52,708	6,000	0	3,016	313	0	0	35	165,648
711	106	39,319	23	0	1,021	292	72	76	11	77,760
257	0	10,293	0	0	3,259	485	1,729	294	0	101,398
0	0	0	0	0	7,185	241	4,272	619	133	83,981
0	0	0	0	0	0	0	0	0	0	36,085
897	161	23,457	2,800	0	0	216	0	0	232	62,263
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
383	0	11,283	0	0	1,194	555	0	0	2	77,787
2,209	0	23,267	2,042	0	630	0	0	0	0	57,091
60	0	1,283	248	0	0	0	60	0	16	4,294
0	0	0	0	0	0	0	0	0	0	93,642
0	0	0	0	0	0	0	0	0	195	195
188,486	0	0	175,630	0	0	0	0	0	9,114	444,498
0	0	0	0	0	0	0	0	0	0	374,318
347	0	0	1,783	0	1,423	0	1,167	0	334	32,040
0	0	0	0	0	0	0	0	0	401	13,735
220,654	212,254	2,555,677	239,754	3,137	48,292	16,083	18,623	989	14,573	6,772,205
(111)	631	(608)	(30,853)	1,805	10,217	(2,452)	639	(989)	8,233	(27,888)
16,185	0	(747)	41,505	(403)	8,290	(1,844)	8,971	648	59,416	400,894
0	0	0	0	0	0	0	3,500	0	585	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	124
\$ 16,074	\$ 631	\$ (1,355)	\$ 10,652	\$ 1,402	\$ 18,507	\$ (4,296)	\$ 13,110	\$ (341)	\$ 68,234	\$ 373,130

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act
Combining Statements of Financial Position
December 31, 2003

ASSETS	Adult	Youth	Dislocated Worker	Welfare to Work	Total
Cash in bank	\$ 14,427	\$ 27,005	\$ 4,119	\$ 0	\$ 45,551
Receivables:					
Due from grantor	21,508	9,541	9,022	0	40,071
Due from other funds	0	0	0	0	0
Other	0	0	0	0	0
Total current assets	<u>35,935</u>	<u>36,546</u>	<u>13,141</u>	<u>0</u>	<u>85,622</u>
Property and equipment:					
Property and equipment	50,225	50,225	25,112	10,496	136,058
Accumulated depreciation	<u>50,225</u>	<u>50,225</u>	<u>25,112</u>	<u>10,496</u>	<u>136,058</u>
Net property and equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 35,935</u>	<u>\$ 36,546</u>	<u>\$ 13,141</u>	<u>\$ 0</u>	<u>\$ 85,622</u>
LIABILITIES AND NET ASSETS					
Liabilities:					
Accounts payable	35,864	36,466	13,100	1	\$ 85,431
Due to grantor	0	0	0	0	0
Due to other funds	71	80	41	0	192
Cash overdraft	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,354</u>	<u>1,354</u>
Total current liabilities	<u>35,935</u>	<u>36,546</u>	<u>13,141</u>	<u>1,355</u>	<u>86,977</u>
Long-term liabilities:					
Long-term debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total long-term liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>35,935</u>	<u>36,546</u>	<u>13,141</u>	<u>1,355</u>	<u>86,977</u>
Net assets:					
Unrestricted:					
Operating	0	0	0	0	0
Designated for specific programs	0	0	0	(1,355)	(1,355)
Fixed assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total net assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,355)</u>	<u>(1,355)</u>
Total liabilities and net assets	<u>\$ 35,935</u>	<u>\$ 36,546</u>	<u>\$ 13,141</u>	<u>\$ 0</u>	<u>\$ 85,622</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act
Combining Statements of Activities
Year ended December 31, 2003

	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>Welfare to Work</u>	<u>Total</u>
Revenues	\$ 974,654	\$ 1,067,280	\$ 513,135	\$ 0	\$ 2,555,069
Expenses:					
Personnel	295,929	581,717	210,377	0	1,088,023
Fringe benefits	61,992	98,827	44,220	0	205,039
Travel	11,906	23,285	8,447	0	43,638
Administrative expenses	1,800	2,962	1,099	0	5,861
Program costs	545,166	276,759	204,552	513	1,026,990
Material	0	0	0	0	0
Equipment and maintenance	7,326	11,915	5,275	0	24,516
Occupancy	16,624	22,623	13,461	0	52,708
Telephone	12,603	16,512	10,204	0	39,319
Insurance	3,722	4,033	2,538	0	10,293
Vehicle operation	0	0	0	0	0
Outreach	0	0	0	0	0
Supplies and postage	7,742	10,445	5,270	0	23,457
Classroom supplies	0	0	0	0	0
Teacher stipends	0	0	0	0	0
Utilities	3,595	4,733	2,955	0	11,283
Professional services	5,918	12,750	4,504	95	23,267
Publications	331	719	233	0	1,283
Food and related supplies	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Client and assistance payments	0	0	0	0	0
Grantee in-kind	0	0	0	0	0
Depreciation	0	0	0	0	0
Interest	0	0	0	0	0
Total expenses	<u>974,654</u>	<u>1,067,280</u>	<u>513,135</u>	<u>608</u>	<u>2,555,677</u>
Excess revenues (deficit) over expenses	0	0	0	(608)	(608)
Net assets, as of beginning of year	0	0	0	(747)	(747)
Transfer from other programs	0	0	0	0	0
Transfer from state	0	0	0	0	0
Prior year adjustment	0	0	0	0	0
Balance (deficit) at end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>(1,355)</u>	<u>\$ (1,355)</u>

**Supplemental Information Schedules Prepared
For Grant and Contract Analysis**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2002N0029
Statement of Budgeted and Actual Revenues and Expenditures
For the Contract Period ended December 31, 2003

	February 1, 2002 Through December 31, 2003 Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
LA Department of Labor	\$ 450,866	\$ 450,866	\$ 0
Less amount returned	0	0	0
Net revenues	<u>450,866</u>	<u>450,866</u>	<u>0</u>
Expenditures:			
Outreach expenditures:			
Personnel	172,261	172,261	0
Fringe benefits	37,300	37,300	0
Travel	2,332	2,332	0
Equipment	0	0	0
Other support costs	87,014	87,014	0
Program activities	22,925	22,925	0
Administration expenditures:			
Personnel	81,295	81,295	0
Fringe benefits	16,228	16,228	0
Travel	2,580	2,579	1
Equipment	0	0	0
Other administration expenses	26,417	26,418	(1)
Community Food And Nutrition	2,514	2,514	0
Total expenditures	<u>450,866</u>	<u>450,866</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2003N0029
Statement of Budgeted and Actual Revenues and Expenditures
For the Contract Period ended December 31, 2003

	February 1, 2003 Through December 31, 2003		Favorable (Unfavorable) Variance
	<u>Approved Budget</u>	<u>Actual</u>	
Revenues:			
LA Department of Labor	\$ 447,527	\$ 447,527	\$ 0
Less amount returned	0	0	0
Net revenues	<u>447,527</u>	<u>447,527</u>	<u>0</u>
Expenditures:			
Outreach expenditures:			
Personnel	136,012	136,011	1
Fringe benefits	31,872	31,872	0
Travel	1,502	1,501	1
Equipment	16,400	16,400	0
Other support costs	93,576	93,578	(2)
Program activities	22,270	22,270	0
Administration expenditures:			
Personnel	88,910	88,910	0
Fringe benefits	16,876	16,875	1
Travel	2,267	2,266	1
Equipment	0	0	0
Other administration expenses	35,692	35,694	(2)
Community Food And Nutrition	2,150	941	1,209
Total expenditures	<u>447,527</u>	<u>446,318</u>	<u>1,209</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 1,209</u>	<u>\$ 1,209</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2004N0029
Statement of Budgeted and Actual Revenues and Expenditures
For the Period ended December 31, 2003

	December 1, 2003 Through December 31, 2003	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:				
LA Department of Labor	\$	405,767	\$ 0	\$ (405,767)
Less amount returned		0	0	0
Net revenues		<u>405,767</u>	<u>0</u>	<u>(405,767)</u>
Expenditures:				
Outreach expenditures:				
Personnel		179,964	0	179,964
Fringe benefits		42,657	0	42,657
Travel		1,500	26	1,474
Equipment		0	0	0
Other support costs		36,196	5,752	30,444
Program activities		20,176	0	20,176
Administration expenditures:				
Personnel		94,116	0	94,116
Fringe benefits		20,160	0	20,160
Travel		2,000	0	2,000
Equipment		0	0	0
Other administration expenses		6,748	840	5,908
Community Food And Nutrition		<u>2,250</u>	<u>2,514</u>	<u>(264)</u>
Total expenditures		<u>405,767</u>	<u>9,132</u>	<u>396,635</u>
Excess revenues over expenditures	\$	<u>0</u>	\$ <u>(9,132)</u>	\$ <u>(9,132)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program

Statement of Budgeted and Actual Revenues and Expenditures

For the Program Period ended March 31, 2003

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency	\$ 358,002	\$ 309,150	\$ (48,852)
Current expenditures:			
Administration	29,420	21,244	8,176
Program operations	248,366	231,611	16,755
Incidental repair supplement	64,193	45,093	19,100
Liability insurance	3,848	3,762	86
Training and technical assistance	6,278	2,542	3,736
Financial audit	5,897	4,898	999
Total expenditures	<u>358,002</u>	<u>309,150</u>	<u>48,852</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DOE) Program

Statement of Fiscal Year 2004 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Incurred during the Year ended December 31, 2003

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DOE)	\$ 215,200	\$ 142,885	\$ (72,315)
Current expenditures:			
Administration	19,399	5,190	14,209
Program operations	115,190	99,558	15,632
Incidental repair supplement	49,500	28,986	20,514
Health and Safety	20,328	1,462	18,866
Liability insurance	1,823	1,817	6
Training and technical assistance	5,082	1,994	3,088
Financial audit	3,878	3,878	0
Total expenditures	215,200	142,885	72,315
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (LIHEAP) Program

Statement of Fiscal Year 2004 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Incurred during the Year ended December 31, 2003

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (LIHEAP)	\$ 176,371	\$ 113,106	\$ (63,265)
Current expenditures:			
Administration	7,929	3,662	4,267
Program operations	99,903	83,574	16,329
Incidental repair supplement	42,750	24,953	17,797
Health and Safety	25,789	917	24,872
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	<u>176,371</u>	<u>113,106</u>	<u>63,265</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant 06CH5211/37

Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended March 31, 2003

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 1,878,434	\$ 1,878,434	\$ 0
Other revenues:			
Miscellaneous	0	0	0
Grantee in-kind contributions	469,609	469,609	0
	<hr/>	<hr/>	<hr/>
Grand total revenues	2,348,043	2,348,043	0
Current expenditures:			
Direct costs:			
Personnel	1,269,457	1,229,829	39,628
Fringe benefits	220,752	230,313	(9,561)
Travel	6,500	23,002	(16,502)
Equipment	0	10,938	(10,938)
Supplies	37,273	34,544	2,729
Contractual	22,842	14,954	7,888
Other	321,610	334,854	(13,244)
	<hr/>	<hr/>	<hr/>
Sub total expenditures	1,878,434	1,878,434	0
Grantees' share	469,609	469,609	0
	<hr/>	<hr/>	<hr/>
Grand total expenditures	2,348,043	2,348,043	0
Excess (deficit) revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Child and Adult Care Food Program
Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended September 30, 2003

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Grant revenues:			
LA Education, Food, & Nutrition Services	\$ 252,036	\$ 190,143	\$ (61,893)
Program meals at cost	0	5,530	5,530
Total revenues	<u>252,036</u>	<u>195,673</u>	<u>(56,363)</u>
Current expenditures:			
Personnel	88,867	81,706	7,161
Fringe benefits	19,508	14,392	5,116
Rent, lease, and purchase of equipment	3,686	2,478	1,208
Space costs	3,000	6,524	(3,524)
Consumables - food	110,896	83,235	27,661
Consumables - non-food supplies	7,900	7,866	34
Administration expenditures	18,179	16,059	2,120
Total expenditures	<u>252,036</u>	<u>212,260</u>	<u>39,776</u>
Excess revenues (deficit) over expenditures	<u>\$ 0</u>	<u>\$ (16,587)</u>	<u>\$ (16,587)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Statement of Fiscal Year 2002 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Fiscal <u>Year 2002</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>588,990</u>	\$ <u>588,990</u>	\$ <u>0</u>
Total income	<u>588,990</u>	<u>588,990</u>	<u>0</u>
Expenditures:			
Program costs	530,091	530,091	0
Administration	<u>58,899</u>	<u>58,899</u>	<u>0</u>
Total expenditures	<u>588,990</u>	<u>588,990</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Statement of Program Year 2002 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Program <u>Year 2002</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 257,493	\$ 257,493	\$ 0
Total income	<u>257,493</u>	<u>257,493</u>	<u>0</u>
Expenditures:			
Program costs	231,744	231,744	0
Administration	<u>25,749</u>	<u>25,749</u>	<u>0</u>
Total expenditures	<u>257,493</u>	<u>257,493</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Statement of Fiscal Year 2003 Appropriations (Budget) for Which Actual
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Fiscal Year 2003	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 763,333	\$ 331,995	\$ (431,338)
Total income	<u>763,333</u>	<u>331,995</u>	<u>(431,338)</u>
Expenditures:			
Program costs	687,000	324,626	362,374
Administration	<u>76,333</u>	<u>15,433</u>	<u>60,900</u>
Total expenditures	<u>763,333</u>	<u>340,059</u>	<u>423,274</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ (8,064)</u>	<u>\$ (8,064)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Statement of Program Year 2001 Appropriations (Budget) for Total
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Program Year 2001	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 902,400	\$ 902,400	\$ 0
Total income	902,400	902,400	0
Expenditures:			
Program costs	812,160	812,160	0
Administration	90,240	90,240	0
Total expenditures	902,400	902,400	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Statement of Program Year 2002 Appropriations (Budget) for Which Actual
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Program Year 2002	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 1,203,537	\$ 734,353	\$ (469,184)
Total income	<u>1,203,537</u>	<u>734,353</u>	<u>(469,184)</u>
Expenditures:			
Program costs	1,083,184	619,976	463,208
Administration	<u>120,353</u>	<u>120,353</u>	<u>0</u>
Total expenditures	<u>1,203,537</u>	<u>740,329</u>	<u>463,208</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ (5,976)</u>	<u>\$ (5,976)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Statement of Fiscal Year 2002 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Fiscal Year 2002	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 337,269	\$ 337,269	\$ 0
Total income	337,269	337,269	0
Expenditures:			
Program costs	303,542	303,542	0
Administration	33,727	33,727	0
Total expenditures	337,269	337,269	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Statement of Program Year 2002 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Program <u>Year 2002</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 331,759	\$ 331,759	\$ 0
Total income	<u>331,759</u>	<u>331,759</u>	<u>0</u>
Expenditures:			
Program costs	298,584	298,584	0
Administration	<u>33,175</u>	<u>33,175</u>	<u>0</u>
Total expenditures	<u>331,759</u>	<u>331,759</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker
Statement of Fiscal Year 2003 Appropriations (Budget) for Which Actual
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Fiscal Year 2003	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 709,079	\$ 12,000	\$ (697,079)
Total income	<u>709,079</u>	<u>12,000</u>	<u>(697,079)</u>
Expenditures:			
Program costs	642,482	0	642,482
Administration	<u>66,597</u>	<u>14,712</u>	<u>51,885</u>
Total expenditures	<u>709,079</u>	<u>14,712</u>	<u>694,367</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ (2,712)</u>	<u>\$ (2,712)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Welfare To Work

Statement of Fiscal Year 1999 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2003

	Appropriation for the Fiscal Year 1999	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 500,000	\$ 500,000	\$ 0
Total income	500,000	500,000	0
Expenditures:			
Program costs	417,022	417,022	0
Administration	82,978	82,978	0
Total expenditures	500,000	500,000	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

OTHER REPORTS

Additional Reports required by *Government Auditing Standards* and Office of Management and Budget Circular A-133, *Audits of Institutions of Higher Education and Other Non-Profit Institutions*

James T. Bates

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Report on Compliance and on Internal Control Over Financial
Reporting Based on An Audit of Financial Statements
Performed in Accordance With Government Auditing Standards

To the Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

I have audited the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2003, and have issued my report thereon dated June 24, 2004. I have conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether LaSalle Community Action Association, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered LaSalle Community Action Association, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.

Jan P. Best

June 24, 2004

James T. Bates

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Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

To the Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

Compliance

I have audited the compliance of LaSalle Community Action Association, Inc. with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. LaSalle Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major programs is the responsibility of LaSalle Community Action Association, Inc.'s management. My responsibility is to express an opinion on LaSalle Community Action Association, Inc.'s compliance based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle Community Action Association, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on LaSalle Community Action Association Inc.'s compliance with those requirements.

In my opinion, LaSalle Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

The management of LaSalle Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal

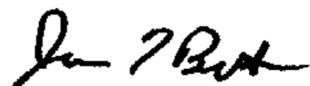
programs. In planning and performing my audit, I considered LaSalle Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be a material weakness.

Schedule of Expenditures of Federal Awards

I have audited the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2003, and have issued my report thereon dated June 24, 2004. My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies and pass-through entities. However, this restriction is not intended to limit the distribution of this report.



June 24, 2004

SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds

For the Year ended December 31, 2003

<u>Federal Grantor: Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	\$ 208,877
Total - Department of Agriculture		<u>208,877</u>
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	1,887,307
LA Dept. of Health and Hospitals/Medicaid	93.778	3,137
LA Dept. of Social Services/Project Job Readiness	93.667	16,083
LA Dept. of Social Services/Project Find Work	93.667	68,814
LA Housing Finance Agency/Temporary Energy Assistance	93.558	223,795
Total - Department of Health and Human Services		<u>2,199,136</u>
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14.195	220,307
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	93.569	537,621
Total - Department of Housing and Urban Development		<u>757,928</u>
Department of Labor:		
Welfare to Work	17.253	608
Adult	17.258	974,654
Youth	17.259	1,067,280
Dislocated Workers	17.260	513,135
Total - Department of Labor		<u>2,555,677</u>
Department of Energy:		
LA Housing Finance Agency/Weatherization Assistance Program	81.042	352,402
LA Housing Finance Agency/LIHEAP Weatherization Block Grant	93.568	248,671
Total - Department of Energy		<u>601,073</u>
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	83.523	71,840
Total Federal Assistance		<u>\$ 6,394,531</u>

The accompanying notes to Schedule of Financial Assistance are an integral part of this schedule

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Schedule of Expenditures of Federal Funds
December 31, 2003

(1) Basis of Presentation

The accompanying schedule of expenditures of federal funds includes the federal grant activity of the LaSalle Community Action Association, Inc., the reporting entity as defined in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., which is included in another section of this financial report.

(2) Basis of Accounting

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., and is included in another section of this report.

AUDIT FINDINGS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Summary Schedule of Prior Audit Findings
December 31, 2003

There were no findings for the previous audit period ending December 31, 2002.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

**Schedule of Findings and Questioned Costs
December 31, 2003**

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of LaSalle Community Action Association, Inc.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of LaSalle Community Action Association, Inc. were disclosed during the audit.
4. No instances of reportable noncompliance material to each major program of LaSalle Community Action Association, Inc. were disclosed during the audit.
5. The programs tested as major programs were: (1) Head Start Program CFDA #93.600, (2) Weatherization Block Grants CFDA #81.042, (3) Department of Labor WIA Programs CFDA #17.258 through 17.260, and (4) Community Services Block Grant CFDA #93.569.
6. The threshold for distinguishing Types A and B programs was \$300,000.
7. LaSalle Community Action Association, Inc. met the 50% coverage rule with no reason to make a determination whether the auditee qualifies as a low-risk auditee.

B. Findings - Financial Statements Audit

None

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Prior Audit Findings For
Louisiana Legislative Auditor
December 31, 2003

Summary Schedule of Prior Audit Findings

There were no findings in the previous audit for the year ended December 31, 2002.

There were two management letter comments in the previous audit for the year ended December 31, 2002.

Comments #1 and #2

Human Resources Department

1. The leave and sick time records have been updated and are being properly maintained.

Accounting Department

2. Accounts payables are being properly allocated between programs.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Current Audit Findings For Louisiana Legislative
Auditor
December 31, 2003

Corrective Action Plan for Current Year Audit Findings

There are no findings for the year ended December 31, 2003.

There are no management letter comments for the current audit year
ended December 31, 2003.